

WAR TAX ON STOCKS.

New Law Interpreted by the Collector at Washington.

Washington.—On the question of the construction of that part of schedule A of the act of June 13, 1898, imposing a tax "on each original issue, whether on organization or reorganization, of certificates of stock," it is held by the Commissioner of Internal Revenue in a circular that the meaning of the words "original issue," as therein used, is limited and controlled by the words "whether on an organization or reorganization," and that therefore the only certificates of stock on which the tax of 5 cents on each \$100 of face value or fraction thereof, as imposed by or after July 1, 1898, on the organization or reorganization of a company, is held further that in the case of a corporation having (for instance) an authorized capital stock of \$1,000,000, of which it has issued only \$500,000 prior to July 1, 1898, and on or after that date finds it necessary to make one more additional issue under the authority possessed by it, each additional issue thus made in an "original" within the terms and meaning of the statute under construction and the certificates of such issue are subject to the stamp tax.

Where any original certificate issued

RIVER BOAT TURNS TURTLE.

Marquis of Dufferin's Wreck off Cape Flattery.

Victoria (B. C.).—The stern-wheel river steamer Marquis of Dufferin, which left here the other morning in tow of the steamer Progress for St. Michael, has met the same fate as did the Staghound and Gamecock that left Portland and were wrecked shortly after crossing the bar. The Dufferin met her fate at the entrance to the Straits of Fuca, about midway between Cape Flattery and Beale. Immediately after the Progress and her tow reached the open sea the trouble commenced. The river boat tugged on the tow rope, being tossed around until all her timbers were strained and her back was broken.

The vessel's wheel not being placed

and her machinery being well forward, she commenced to go down by the bow. Seeing that there was no hope of saving the vessel, the hawser was cut, and the crew left the vessel in small boats and boarded the Progress. The Tartar, which just arrived, sighted the wreck. She had turned turtle and was standing almost upright, her bow down.

The Dufferin was built in Vancouver for the British-American Corporation, the big company that has been attempting to purchase a lot of the big-paying mines of British Columbia, and who made an offer to buy out the Alaska Commercial Company. She cost about \$37,000 and was insured for \$27,500.

SUBSCRIPTION FOR BONDS.

Offers to Take Nearly Eight Hundred Million Dollars.

Washington.—Inquiries at the Treasury Department elicit the information that the total subscriptions for

SALISBURY ON THE WAR.

Would Remove the Black Cloud—Both Nations in Earnest.

MOTIVES OF HIGHEST CHARACTER.

With the Exception of the Present Conflict the World Looks Soberly Enough to Great Britain.

London.—Lord Salisbury, the Premier, addressing the United Club in this city, said:

There is a black cloud on the horizon, one that does not affect us personally, but which evokes the deepest sorrow and our largest desire for its removal. It is the war of two great nations, between whom we are neutral—one bound to us by every tie of kindred and similarity of institutions and religion; the other, the state that fought on our side when we struggled with the threatening tyranny of the first Napoleon. Watching this terrible war, we are bound to abstain from expressing any preference or any judgment on either side. We know that in both cases the motives were of the highest character. We know that the United States are animated by elevated philanthropy, and that Spain is inspired by that love of independence which was the greatest pride of all ancient nations. I can only say I earnestly wish the day may speedily arrive when this terrible slaughter between two nations will cease and the world be restored to peace.

With this exception, the world looks smiling enough to us, politically. The

BRISBON PROPOSES REFORMS.

Social and Fiscal Programmes Announced by the Premier.

Paris.—The Chamber of Deputies was thronged when M. Brisson, the new Premier, outlined the Ministerial policy. After announcing the Cabinet's firm intention to carry out the democratic desires that the people had expressed in the recent election, Brisson said the Government proposed two principal reforms—fiscal and social—the first through a special bill replacing the taxes on personality and realty by a graduated income tax, the second by means of retiring pensions to working people.

The Government, the Premier continued, also proposes to settle the question of the succession duties, reform the liquor laws, create chambers of agriculture, and carry out the economic system established by the Chamber in the interests of industry and agriculture. It will attempt to curb "the speculation which is so injurious to the agricultural and industrial production, will expedite preparations for national defense, and will settle the question of the formation of a colonial army and emigration to the colonies." In conclusion, the Premier promised freedom of discussion in the Chamber, the energetic defense of the independence of law and society against attempted encroachments, and to uphold the neutrality of the civil power.

The vote of confidence in the Government was passed by 316 ayes to 230 noes.

Dewey Has No Fear.

Manila Bay (Philippines).—The reported sailing of a powerful Spanish fleet to attempt to recapture the Philippine islands is the principal topic of conversation aboard Admiral Dewey's ship.

But there is no fear of Camara's squadron. The American vessels now here, reinforced by the cruiser Charleston and by both of either of the monitors, Monterey and Monadnock, will be able to make a strong fight. An American battleship would be a great and desirable addition, because the monitors are slower of movement, but Admiral Dewey has perfect confidence in the force he will have by the time Camara can get here.

To Pay Young Leiter's Debts.

Chicago.—Levi Z. Leiter has completed negotiations with the Northwestern Mutual Life Insurance Company for a loan of \$3,000,000 for ten years at 4 per cent. In completing the details of the loan, Mr. Leiter informed the agents of the Northwestern that he would probably require a further advance of about \$3,500,000 or \$4,000,000. The money will go toward the liquidation of the debt incurred by his son, Joseph Leiter, in wheat speculation.

A Scene of Terror in India.

A Bengal postoffice superintendent has received from one of his Babu inspectors this report of an accident at a river which had to be forced owing to the breakdown of a bridge:

"As I was to pass the river or water through my cart for absence of any boat some alligators ran on my oxen hence the oxen getting fearfully took away my cart in an abyss below the water of 12 feet which the cartmen failed to obstruct. The oxen forcibly left the cart and fled to the other side of the river by swimming. I myself being inside the matress of my cart the whole cart fell down in the abyss, I used to cry loudly at the time. The cart with myself was drowned in the meantime the Overseer Babu Mehendra Nath Ghose and my cook jumped on the water and took my cart in a place where 4½ water then I myself jumped on the water and saved my life. The alligators getting fear from the cart fled to the roadside and no sooner we came to the road they jumped on the water. Had I been under suffocation for three minutes more then there was no hope of my life.

The nearest residents told thereafter that some men died this year in the abyss by the attack of the alligators. I am much unwell the voice of my speech is fallen low and out of order from the suffocation."—London Standard.

Economics.

Frantz Posing could not understand why he should not be allowed to leave the large office. His card bore the inscription: "Not much money," but he thought he had something as good as money besides the cash he had shown. He was a healthy young German, his accent fresh from Unter den Linden, his suit and his boots spick and span, his manner full of dignity and method.

"They say I have not money enough," he argued, "but I have a brand new suit in my trunk, for which I paid 64 marks, and I have not worn it more than four or five times. You wish to see it? Well, anyhow, it is worth at least 55 marks now. I assure you it is as good as new. Then I have a lot of new books, for which I paid 50 marks. They are all about business, and one is entitled 'The Merchant on the Height of His Success, and How to Follow Him.' I bought all these books before leaving because I had made up my mind to go into business in this country and I wanted to prepare for it. So, you see, I have 55 marks' worth of books and a suit of clothes worth 55 marks. This makes together 109 marks, and yet they say I have not money enough."—New York Commercial Advertiser.

Magnetizing a Soap Bubble.

Oxygen is a million times less "attractable" or "susceptible" than iron, and therefore experiments to show its attractability have to be extremely delicate. It was with one of them that Professor Fleming concluded his lecture. He took a soap bubble—soap and water, by the way, being diamagnetic—and blowing it with air placed it in the field of a very strong electro magnet. The bubble did not quiver. Then he filled another bubble with oxygen, and again turned on the current. Instantaneously the bubble inclined itself toward the magnet. It bobbed back again when the current was turned off, but at a second attempt, when again the current was turned on, the attraction so unsettled it that it burst.—London Graphic.

The marriage of a Japanese bride is

not complete until she bathes the feet of the bridegroom.

FACTS FOR FARMERS.

Helpful Suggestions for the Agriculturists.

HINTS THAT ARE INTERESTING.

Some Good Advice for the Horalist—A Budget of Knowledge That May Prove Beneficial.

Some Good Catch Crops.

On almost every farm there is liable to be a scarcity of forage during the latter part of the summer and in early autumn. To furnish feed at this time some sort of catch crop on the stubble ground just as soon as the small grain has been cut.

For this purpose possibly nothing is better than common Indian corn. Plant thickly in drills or sow on broadcast, covering well. Use about 3 bushels of seed per acre. Before frosts come the crop will be large enough to furnish a considerable quantity of good fodder. Cut and feed green as a soiling crop or harvest with a self binder, shocking and curing as small grain. If well cared for in this way all kinds of animals like it as well or better than ordinary hay. Some of the large growing varieties of sweet corn are excellent for this purpose.

Probably next in order is millet, more particularly if the season be a dry one. Plow the ground as soon as the crop of small grain has been removed, sow 1 to 1½ bushels of seed. Cut for soiling whenever large enough. If to be used for hay wait until the first heads begin to appear, then cut and cure as any other kind of hay. Do not allow the seeds to form, as they are supposed to be injurious when fed to horses.

In very dry climates try a little white kafir corn. Sow in drills and treat as corn. Sweet sorghum, although chiefly grown for syrup, makes excellent fodder.

For hogs and sheep in moderately cool, moist climates, probably rape is the most desirable catch crop. Get the seed of the Dwarf Essex variety and sow at the rate of three to six pounds per acre. Prepare the seedbed by pulverizing thoroughly and treating as for turnips. If the weather is at all favorable, the rape will be ready to pasture in six weeks.

The Farmers' Poultry.

Poultry on the farm never received so much attention as is now being given to it. Not so very long ago those farmers who paid particular attention to poultry were looked upon as being "cranks" and wasting a lot of time on work that the women should be allowed to attend to. These men were wiser than their generation, and to them the poultry industry owes much. They built good poultry houses, took care of the chicks, provided proper food and made money out of their flocks; and others becoming convinced that it pays to take good care of hens, followed in their footsteps until now the man who neglects the hens is the one who creates remark.

There is no doubt that the hens have helped out many a farmer during the years of depression, and now they are more profitable than ever before.

It is not necessary for the farmer to start out as a poultry fancier in order to make a success of his poultry, but the one who begins by taking good care of the poultry he already has will be long before looking after pure-bred stock, because he will want to get the greatest profit, and will become convinced that pure-bred poultry is superior to any mongrel stock he may have.

One breed is enough for a farm, and when all the hens look alike the flock is much more attractive than it would be made up of mixed colors.

White Plymouth Rocks, Barred Plymouth Rocks, or White Wyandottes are all good breeds for the farmer. They are easily bred to uniform color and are the best all-round fowls we have. Light and Dark Brahmas, Houdans, Leghorns, or Langshans are all good fowls and are probably the best for the farmer who gives good care to his flocks.—Farmer's Voice.

Feeding Cows on Pasture.

When the pastures begin to fail it will be necessary to give the cows some extra feed. Indeed, it has been shown to be profitable to give this extra feed even in the first flush of the grass, for the increased product not only paid for the extra feed, but the condition of the cows was improved all through the following winter and into the next summer. Any animal may acquire a reserve force, so to speak, by which the system accumulates the material for a lengthened product during a season of lessened supply of food. This extra feeding on the pasture avoids any draft on this accumulated reserve, gained through good feeding during the winter, and prevents that frequent falling in condition which is apt to occur while the cows are in the flush of milk, while the pastures are fresh.

This has been demonstrated by both practical feeding and scientific tests in which the cows on good pasture have received a liberal addition to the grass of grain food, either simple corn meal or gluten meal, or, indeed, some change even of green feed, as peas and oats mixed or green sweet corn with the grain on. It was found at one of the experiment stations that this extra feed was not only liberally paid for during the summer, but its effect was noticeable during the next winter and into the following summer. It has been, and still is, my practice to feed 10 pounds of corn meal daily to my cows while on the best pasture and to add green cut fodder in addition when the pastures begin to fail later in the season. And this better feeding has paid well without exception as regards the individual cows. They all responded to the stimulus, while the calves of these cows always improve on their dams in productive value.—Henry Stewart in Orange Judd Farmer.

Demand for Good Fruit.

The San Francisco Chronicle calls attention to the fact that there has never yet been in this State an adequate supply of really first-rate peaches for canning purposes. Even when most of the fruit-growers are complaining about being unable to market their pro-

duct at a profit, there is generally a good demand, at fair prices, for really first-class fruit. This applies more particularly to the southern part of the State, where less attention has been paid than in the North to the raising and grading of extra fine deciduous fruit. The Chronicle says:

"The trade demands large, even fruit of certain varieties, and absolutely free from blemish. There has never been a time when the owner of a block of such fruit of sufficient size to attract a customer could not obtain a fair price for it, usually a large price. There have been many years when fruit of only a fair quality was hard to sell. We have no doubt that the market for really first-class fruits could be overstocked, but it never has been and is not likely to be. All fruits for sale to canners should be planted in solid blocks, so that the buyer can see what there is and how it all looks, and there should never be more than two or three varieties. Two varieties each of clings and freestones are enough, one ripening after the other, but the third may be added on the chance of a failure of one or the other in some years."

The Summer Chicks.

How are the chicks now? If they are dying or seem drooping, examine very carefully for lice. If lice are found, and there is not much doubt but they will be, dust with good insect powder and also dust the mother. Dust her extra well under the wings and around the vent. Rub coal oil on her legs. If they are really a few applications will clean them, and if smooth it will prevent the hen or chicks from having scaly legs. It is best for all reasons to dust the hen and chicks at roosting time and sprinkle coal oil on the underside of the coop. Sprinkle enough so it will smell quite strong. Sprinkle with oil twice a week; it is much cheaper than having lice.

See that they have access to a good dust bath. Sawdust mixed with the fine dust is a great help. It will work into the skin better, and enables the hen to shake the lice off when she shakes herself after the bath. If no lice or signs of lice, i. e., nits, are seen and the chicks are ailing, you have surely neglected to provide "teeth" for the little things. Mix some sharp sand in their breakfast, and have a dish or board of grit, pounded dishes and small gravel in their coop. Of course you don't feed your chicks in their roosting room. There's not much excuse to make a chicken dining-room in their bedroom. It's too expensive in the end. Move your roosting coop to clean ground twice each week.

Dairy Notes.

Regularity in temperature.

Both feed and breed are important.

Have the sire fully better than the dam.

Irregular milking does considerable harm.

It is in item to know that your thermometer is correct.

It is poor economy to keep the cows in a pasture without shade.

Corn and oats ground with wheat bran make a good ration for the milk cows. It is not so much the amount of milk the butter-maker wants as it is the quality.

With many farmers it pays to take the hard work of butter-making to the factory.

The best way of securing a uniform high grade of cows is by raising the best heifer calves.

The feeding should always be such that there will be no shrinkage in the milk only from natural causes.

Look for individual excellence as well as a long pedigree in selecting an animal to improve the dairy herd.

The Jersey has been bred especially to develop the dairy characteristics, so that a good cow is the rule, not the exception.

Study the feed questions. The majority of farmers do not understand how to feed for milk as fully as they should.

A cow that is not a good breeder should never be found on a farm unless she is very much above the average for milk and butter.

Good Feeding.

J. H. Miller, the Polled Durham breeder of Mexico, Ind., says: In breeding pedigreed cattle for profit, nothing short of the very best care you can bestow should be thought of. In the first place well fed and highly developed animals are always attractive; men who come to breeding barns expect to see something above the ordinary. It will not satisfy the average buyer to be told "all these cattle need to make them as fine and large as those of Mr. So and So's, is more feed and the same care he gives his stock." Ill-kept and under-sized cattle can only be sold to second and third-rate buyers; they will not command the prices that bring gain to the breeder. The fat sleek cows are silent salesmen of the breeding barns, more effective than any speech the owner can make to bring prospective buyers to the point of purchase. We hold, too, that quality can be fed into cattle, as well as bred into them. We believe that stock that has been pushed to early maturity through several successive generations by generous care will beget the quality of early maturity in their offspring, finally fixing it as a valuable heredity in the family so treated. On our farm we certainly do not allow our cattle to go hungry. We grind all our grain, corn, mixed bran, oats, and other foods with the corn to give needed variety and to the mixture we add a considerable quantity of cut hay or straw to give bulk. It is believed that ground grain alone clogs in the stomachs of cattle and does not undergo the rumination known as "chewing the cud," and which is necessary to all stock of the split hoof kind to get the best results from all they eat. Pure water, plenty of it, ventilation and clean quarters must all be provided, or no profits will profit.

Cervera Disobeyed Blanco's Order.

London.—The Pall Mall Gazette's correspondent at Madrid telegraphs from that city that coldness exists between Captain General Blanco and Admiral Cervera, adding that Blanco ordered Cervera to leave Santiago de Cuba, and that the admiral replied that he would be glad to leave, but that his guns were dismounted, he was without coal and the American admiral was waiting outside for him.

Good Old Days.

"I long for the good old days of the drama!" exclaimed the elderly man at a comic opera.

"So do I," replied the lady with him, "the days when the front rows were filled with bald-headed men instead of women with big hats."—Washington Star.

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"Good gracious, Maud, it cannot be possible that you are going to marry a newspaper man—a mere salaried person."

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MOCKING A KING.

Marie Antoinette's Cruel Practical Joke on a Little Deformed King.

"The Kingdom of Yvetot" is the title of an article by Gerald Brennan in the St. Nicholas. Mr. Brennan says: When the ill-fated Louis XVI. ascended the throne, the Queen of Yvetot, Julie L. and her husband, Claude, Marquis d'Albon de Saint-Marcel, came to pay their respects at the frivolous court. The poor little queen was almost a dwarf; her husband who called himself "King," was a hunchback. But they were both very proud indeed of their royalty, and did not see that the courtiers were making fun of them, as Henry IV.'s courtiers had made fun of their ancestor King Martin. At this time Queen Marie-Antoinette (who later died a pitiful death on the guillotine) was a thoughtless girl fresh from the seclusion of an Austrian convent. She joined in the ridicule leveled at the sovereigns of Yvetot. Louis XVI. always a kind-hearted if rather a stupid gentleman, protested pitily; but Marie-Antoinette excused her actions by pointing out that since "Queen Julie" and "King Claude" were too proud to see that they were being mocked, there was no cruelty in the mockery.

This is rather a sad chapter in the history of Yvetot. True it is that Yvetot's sovereignty from the very first had been only a huge joke. But then it was a very old joke indeed in Louis XVI.'s time. The crown, which was really only a cap and bells, had been worn for so long a time, that its antiquity might have hallowed it in the eyes of these merry courtiers, very few of whom could show a lineage so noble as that of Julie, Queen of Yvetot, or of her husband, the Marquis d'Albon de Saint-Marcel. But, cruel or justifiable, the fun was kept up at the expense of the dwarf queen and her hunchback husband.

One especially bitter jest is recorded, for which, it must be sadly confessed, Marie-Antoinette herself was responsible. A great ball masque was projected; and the young queen of France caused word to be conveyed to the Marquis d'Albon and his wife that it was to be a "Fool's Ball." Every guest, she stated, was required to appear in the familiar guise of a court jester.

The simple-minded Queen of Yvetot and her spouse took the bait, and on the occasion in question presented themselves at the Tuilleries in the caps and bells of court jesters. To their astonishment their entry was met with a roar of laughter; and on glancing round they observed that no other guest wore the jester's motley. The "joke" was coupled by the entry of a mock herald with two stilted crones, which he placed on the heads of Queen Julie and the Marquis d'Albon. The poor little queen would have fled from the ballroom, but her husband, too much of a gentleman to show that he had been wounded, prevented her. Sullingly he remarked, so that all might hear: "Her Majesty is quite right to remind us that the kingdom of Yvetot was won by a jest. But she should remember that the jest was a good one."

This apt reply came to the ears of Louis XVI., who hastened to make amends to the deformed king of Yvetot. "Sire," replied the little sovereign, "it is quite superfluous for the queen to present us with crowns. There were kings of Yvetot before her ancestors became counts of Hapsburg."

Old-Tim Architects.

As near as we can discover, the architect of "ye olden time" did not receive for his services a very exorbitant sum. Recently some members of the French school at Delphi unearthed several slabs of marble which bear inscriptions of great interest, dating, as they do, from the fourth century before Christ. The inscriptions, which covered about 200 lines, give the price of work for building operations in Greece at the period named, and from them we learn that an architect was paid at the rate of \$150 per annum or less. This was little enough, surely, even if its purchasing power is multiplied, as it should be, five or six times. Sir Christopher Wren received for his services the magnificent sum of \$1,000 per year for more than twenty years while rebuilding London. His head draughtsmen received about \$300 per year, while assistants received from \$30 to \$125 per year. French and German architects were not even so well paid at the same period.

Bad as this was, it was better than the remuneration many of the older architects received, for in the far east, if an artist made a noble design and erected a building worthy of admiration, his chances of being "suddenly removed" by order of the king were many. This step was taken in order to prevent a rival king from obtaining the services of an architect who might be able to so improve his plans that a finer and nobler building would be executed.—Architecture and Building.

Rapid Calculation.

A young lady of 18 was engaged to be married to a gentleman of 36. Her mother, having noticed her low spirits for some time, inquired the reason.

"Oh, dear mamma," replied the young lady: "I was thinking about my husband being twice my age."

"That's very true, dear mamma; but when I'm 90—"

"Oh! Why, then he'll be 120!"—London Moonshine.

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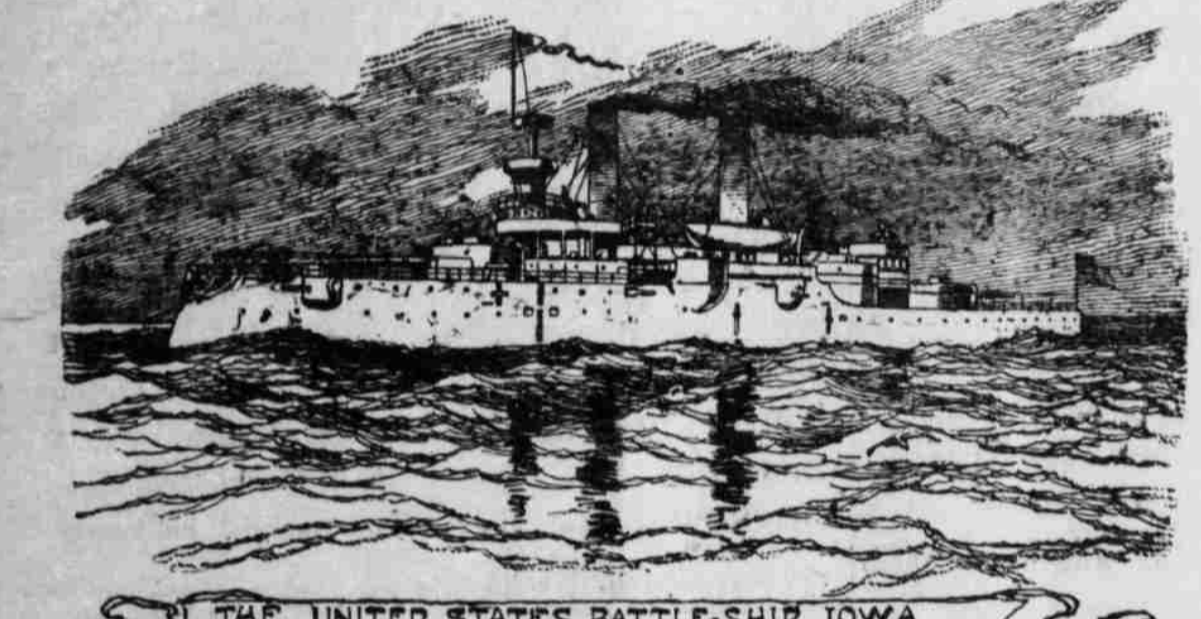
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THE UNITED STATES BATTLE-SHIP IOWA.

is presented by the holder to the company or corporation for the issuance of another certificate or certificates in lieu thereof, the certificate or certificates thereupon issued to take the place of the original certificate could not, under the language and limitation of the statute above recited, require any stamp as long as there is no sale or agreement to sell or memorandum of sale or transfer of any of those certificates issued in lieu of the original.

In case of sale, where the evidence of transfer is shown only by the books of the company, a tax of 2 cents is required to be paid on each \$100 of face value or fraction thereof, and the stamp representing this is required to be placed upon such books.

Where the change of ownership is by transfer certificate, that is to say, the executed authority to transfer is contained on the back of the stock certificate which is to be transferred, the stamp must be placed on the transfer certificate; that is to say, upon the surrendered certificate containing the transfer.

In cases of agreements to sell, or where the transfer is by delivery of the certificate, as signed in blank, there must be executed a memorandum thereof, to which the stamp is required to be fixed.

Under the ruling herein stated, in a case that may be supposed of a man who is the owner of a certificate for 100 shares of stock and wishes to sell ten of them to another person, the result being that one certificate would be issued for the ten shares sold and also an additional certificate for the ninety shares still remaining with him, the certificate for ninety shares issued (with the certificate for the ten shares sold) in lieu thereof, does not require any stamp, and the certificate for the ten shares does not require a stamp representing the tax of 5 cents on each \$100 of face value of fraction thereof, as it is not an original issue. The only stamp required with reference to these certificates is a stamp on the transfer of the shares sold, representing payment of the